

# **EXHIBIT A**

ASSETS	Chapter 7		
	Plan of Orderly Liquidation	Liquidation Amount	Notes
Financial Accounts	\$ 77,918.00	\$ 77,918.00	(A)
Fuel and Convenience Store Inventory at Leased Stations	\$ 1,206,000.00	\$ 1,206,000.00	(B)
Fuel and Convenience Store Inventory at Freedom Medical Stations	\$ 603,000.00	\$ 603,000.00	(C)
Security Deposit	\$ 995,000.00	\$ 995,000.00	
Office Furniture and Equipment	\$ 1,660.00	\$ 1,660.00	(D)
Fuel Dispensers at Leased Stations	\$ 100,000.00	\$ 100,000.00	
Vehicle	\$ 19,130.83	\$ 19,130.83	(E)
Leasehold Interests	Unknown	Unknown	
Causes of Action	Unknown	Unknown	
Interest in Management Companies Accounts	\$ -	\$ -	(F)
Licenses	\$ -	\$ -	
Goodwill	\$ -	\$ -	
CAP Settlement Payment	\$ 200,000.00	\$ -	
<b>TOTAL ASSETS</b>	<b>\$ 3,202,708.83</b>	<b>\$ 3,002,708.83</b>	
<b>Priority Claims</b>			
Administrative Claims			
Chapter 11 Claims	\$ 450,000.00	\$ 450,000.00	(G)
Chapter 7 Claims	\$ -	\$ 113,331.26	
Wind-Down Fund	\$ 100,000.00	\$ -	
CAP Claims	\$ -	Unknown	
Priority Tax Claims			
SD Dept of Rev	\$ 16,003.60	\$ 16,003.60	
Illinois Lottery	\$ 25,648.30	\$ 25,648.30	
Ohio Dept. of Tax	\$ 470,897.13	\$ 470,897.13	
Wisconsin Dept of Revenue	\$ 78,082.05	\$ 78,082.05	
Minnesota Revenue	\$ 6,852.24	\$ 6,852.24	
Other Priority Claims			
Pepsi	\$ 25,747.02	\$ 25,747.02	
<b>TOTAL PRIORITY CLAIMS</b>	<b>\$ 1,173,230.34</b>	<b>\$ 1,186,561.60</b>	
<b>SECURED CLAIMS</b>			
Itria Ventures	\$ 800,000.00	\$ 800,000.00	(H)
Huntington National Bank	\$ 100,000.00	\$ 100,000.00	(I)
Mercedes-Benz Financial Services	\$ 19,130.83	\$ 19,130.83	(J)
CAP	\$ 995,000.00	\$ 995,000.00	
<b>TOTAL SECURED CLAIMS</b>	<b>\$ 1,914,130.83</b>	<b>\$ 1,914,130.83</b>	
<b>TOTAL SECURED AND PRIORITY CLAIMS</b>	<b>\$ 3,087,361.17</b>	<b>\$ 3,100,692.43</b>	
<b>TOTAL AVAILABLE FOR GENERAL UNSECURED CLAIMS</b>	<b>\$ 115,347.66</b>	<b>\$ (97,983.60)</b>	
<b>UNSECURED CLAIMS</b>			
General Non-Priority Unsecured Claims	\$ 25,732,014.04	\$ 25,732,014.04	(K)
<b>PERCENT RECOVERY FOR UNSECURED CREDITORS</b>	<b>0.45%</b>	<b>-0.38%</b>	

**NOTES**

- (A) As of 9/30/2024; Assumed from Debtor's Liquidation Analysis.
- (B) Assumed from average amount CAP paid for fuel and inventory at Pushback Stations
- (C) Assumed from average amount CAP paid for fuel and inventory at Pushback Stations
- (D) Assumed from Debtor's Liquidation Analysis
- (E) Matches Mercedes-Benz secured claim below
- (F) Balance of funds in the accounts of Kareem, Inc., Ameer Inc., Leanne Investment, Inc., Leanne Ventures, Inc., and Kenan Ventures, LLC included in value of Financial Accounts
- (G) Estimated professional fees after objections; excludes CAP's contract rejection claim that would arise in a hypothetical chapter 7 liquidation.
- (H) Estimated balance as of Confirmation taking into account monthly adequate protection payments.
- (I) Valuation based on description of collateral included in UCC-1 Financing
- (J) Statement and amount for which CAP is willing to purchase the Collateral.
- (K) Assumed from Debtor's Liquidation Analysis
- (L) Assumed from Debtor's Second Amended Disclosure Statement [Docket No. 723-1]